PART X.

RULES BY THE GOVERNMENT OF INDIA TO REGULATE THE SUPPLY AND SALE OF STAMPS OF ALL DESCRIPTIONS.

(Notn. No. 5422, *B. G. G.*, 1886, Pt. I., p. 644, re publishing G. of I. Notn. No. 1596 of 28th June 1886.)

The following rules laid down by the Government of India to regulate the custody, supply and sale of stamps of all descriptions, *viz.*, General stamps used to denote the duties payable under the Indian Stamp Act, No. I of 1879; Court-fee stamps used to denote the fees payable under the Court Fees Act, No. VII of 1870; Telegraph stamps and Postage stamps, are published for general information. Those portions of the rules which apply to General and Court-fee stamps are adopted and issued by His Excellency the Governor in Council under the authority conferred on him by section 55 of the Indian Stamp Act, 1879, and section 27 of the Indian Court Fees Act, 1870, respectively:—

CENTRAL DEPÔTS.

1. There shall be three central depôts for stamps of all descriptions in charge of the Superintendents of Stamps at Madras, Bombay and Calcutta respectively. These central depôts shall maintain a stock of stamps sufficient for two years' consumption. The Superintendents of Stamps in Madras and Bombay shall, for this purpose, forward, not later than the last week in September in each year, indents for the supply of the various descriptions of stamps required in the following year for the territories dependent on them for the supply of stamps to the Superintendent of Stamps, Calcutta.

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3. Stamps for the Presidency of Bombay, including Sind, the Berars, the Central Provinces, and local depôts subordinate to Bombay, shall be supplied from the central depôt, Bombay, on the indent of officers in charge of local depôts.

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5. The Superintendent of Stamps, Bombay, on receiving an indent from a local depôt, shall have the indent examined to acertain that the indent is such as to insure the local depôt having a proper supply, and may comply with the indents in full or in part, as he thinks fit. If he thinks that the indent should be increased, he should request the officer who submitted the indent to submit a supplementary indent. The Superintendent of Stamps should also, if the monthly statements of transactions (Rule 33) show that the balance of any kind of stamp in any local depôt is falling too low, call the attention of the officer in charge to the fact. The Presidency Post Offices of Calcutta, Madras and Bombay may indent for supplies of the central depôts.

LOCAL DEPÔTS.

6. Every treasury throughout India, including those attached to political and salt agencies, shall be a local depôt for the custody and sale of stamps of all descriptions. Local Governments may establish local depôts at places where there is no Treasury.

7. Each local depôt shall, unless the Local Government otherwise directs, maintain a supply of stamps equal to the probable consumption of five months. Local Governments may direct that the supply to be maintained either generally or in respect of any particular kind of stamp or in certain local depôts shall be equal to the probable consumption of such other period as they deem expedient.

8. As soon as the number of stamps in the local depôt falls below the number issued from the depôt in the preceding six months, the officer in charge of the depôt shall prepare an indent for a supply equal to the probable consumption of three months. The indent shall show in separate columns for each denomination of stamp of which a supply is required the total of the balance in the local depôt and any branch* depôts subordinate to it, the quantity sold in the preceding six months and the quantity indented for, which should be approximately one-half of the quantity sold in the preceding six months. The periods of 'six months' and 'three months' of this rule may, like that of five months in Rule 7, be altered by Local Governments to such other periods as they may deem expedient. This indent will be forwarded direct to the Superintendent of Stamps, Madras, Bombay or Calcutta, as the case may be; but the Local Government of any province may direct that the indents shall be forwarded through any other officer, such as the Superintendent of Stamps of the province, or that a copy of the indent shall be forwarded to such officer.

9. If the supply of stamps in any local depôt should run short before the receipt of the supply from the central depôt, the officer in charge of the local depôt should indent for a supply from a neighbouring depôt, sending a copy of the indent to the Superintendent or Commissioner of Stamps of the province, or such other officer as the

* For branch depôts the figures of the latest periodical return received at the local depôt showing details of stamp balances may be used for the purpose of calculating the total required for entry in each column.

Local Government may direct. It is the duty of the Superintendent of Stamps, Madras, Bombay or Calcutta, to report to the Local Government (or such authority as the Local Government may direct), in the case of general and Court-fee stamps,

* * * any case in which it may come to his knowledge that the stock of stamps in any local depôt of any description has fallen below the prescribed amount.

10. As soon as possible after the arrival of a supply of stamps from the central depôt or from another local depôt, the officer in charge of the local depôt shall have the boxes or packets opened in his presence, and the contents of each box or packet counted either by himself or in his presence immediately on being opened. The number of stamps received shall be compared by the officer in charge with the number in the invoice, and a receipt shall be sent as soon as possible to the officer who despatched the stamps.

11. Local Governments may issue such orders as may be thought necessary regarding the detailed counting of stamps received in a local depôt, and as to the descriptions of stamps which the officer in charge must count with his own hands. Such orders may include instructions that a certain percentage only of sealed packets marked as containing a certain number of stamps need be opened and counted at the time of receipt, and the remainder, if the percentage opened are all found correct, left with seals unbroken to be counted as they are required on being given out from double lock. The officer in charge is responsible for observing any such instructions, and for satisfying himself as to the number of stamps received before signing the receipt.

12. If any of the stamps received are found to be unfit for issue, they should be at once returned to the Superintendent of Stamps. Stamps which are through any accident rendered unfit for issue at any time after receipt should be similarly returned to the Superintendent as soon as their unfitness is discovered. The necessary entries on account of stamps so returned should be made in the monthly statement (Rule 33), and in the *plus* and *minus* memoranda (Rule 35).

13. Immediately after the stamps received have been counted, they shall be placed in proper receptacles in the store under double lock, arranged in parcels or packets containing known quantities, the amount of each denomination being entered in a register maintained to show the receipts and issues to and from the store under double lock.

14. The treasurer, or such other officer as the Local Government may direct, shall be the *ex-officio* vendor of all descriptions of stamps in each local depôt. Sales to the public or to licensed vendors shall not be made direct from the stores under double lock, such sales being made by the *ex-officio* vendor from the supply entrusted to him for this purpose to be kept by him under single lock, as prescribed in the following rules.

15. The stock to be made over to the *ex-officio* vendor to be kept by him under single lock should ordinarily be sufficient for the probable demand of one month. On a fixed date near the beginning of each month the *ex-officio* vendor shall prepare an indent for the quantity required for the month in a form showing the balance in his hands, an average month's consumption, and the quantity required. When this indent is approved by the officer in charge, who should examine the balance under single lock, and ascertain that the quantities shown agree with the quantities shown in the indent, he shall give out the quantity required from the store under double lock. The same procedure shall be followed if any stamps should be required at any intermediate date. Local Governments may reduce the period of one month mentioned in this rule to one week or any other period less than a month, if they consider this desirable with reference to the amount of the treasurer's security or for any other reason.

16. From the stock so made over to his charge and kept by him under single lock, the *ex-officio* vendor shall sell stamps to the public and to licensed vendors for cash. He shall keep in such language as the Local Government may direct an account of the daily sales for each of the four descriptions of stamps in a form showing for each denomination the balance in his hand at the beginning of the day, the quantity sold during the day, and the balance in his hand at the end of the day. He shall pay daily into the treasury the cash received by him for stamps sold, the amount realized on account of each of the four descriptions of stamps—namely, General, Court-fees, Postage and Telegraph—being paid in separately. The account of daily sales should be inspected every day by the officer in charge of the depôt.

17. The rules regulating the grant of discount and the grant of licenses to licensed vendors for the sale of General and Court-fee stamps vary in different provinces, and are prescribed by Local Governments, subject to the general rule that no change in the rates of discount shall be made without the previous sanction of the Governor General in Council.

18. Local Governments may direct that the sales to the public of General and Court-fee stamps by *ex-officio* vendors shall be limited to stamps of a value higher than a named amount, the sale to the public of stamps of lower value being left to licensed vendors.*

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23. The officer in charge of every post office, receiving office, tahsil, thána, and police-station at which letters are received for despatch, and every person licensed under the rules framed under the Stamp Act, 1879, to sell General stamps, are required to keep a supply of ordinary postage stamps for sale to the public sufficient for the probable demands of one week. To such persons ordinary postage stamps, except soldiers' envelopes, are sold from local depôts for cash on the same conditions as to quantity as those prescribed in the preceding rule; and on such sales discount at the rate of quarter of an anna in the rupee is allowed.

23 A. The officers in charge of post offices, receiving offices, tahsils, thánas and police stations at which letters are received for despatch, are also required to keep a supply of one-anna revenue stamps for sale to the public. To such officers one anna revenue stamps are sold from local depôts on the same conditions as to quantity as those prescribed in Rule 22. On such sales discount at the rate of one-half anna in the rupee is allowed. (Notn. No. 5721, *B. G. G.*, 1886, Pt. I., p. 666, republishing G. of I. Notn. 2036 of 27th July 1886.)

"RESOLUTION.—With a view to make one-anna Revenue or Receipt Stamps as widely available to the public as possible, the Governor General in Council directs that the Post Office as a Department shall undertake the sale of such stamps in the same way as postage stamps and prescribes the following rules on the subject:— (G. R. No. 5989, 21st Aug. 1886, R. D., republishing G. of I. Resolution, F. & G. Department, No. 2035, 27th July 1886.)

(1) Officers in charge of Post Offices and other postal officers who are required to keep a supply of ordinary postage stamps for sale to the public under Rule 23 of the Rules issued by Resolution No. 1596, dated 28th June 1886, are required also to keep a supply of one-anna revenue stamps for sale to the public.

(2) Those officers shall obtain supplies of, sell and account for, the one-anna revenue stamps in the same manner and subject to the same conditions (except as to the rate of discount) as ordinary postage stamps.

(3) The rate of discount on purchases by these officers of one-anna revenue stamps shall be one-half anna in the rupee."

BRANCH DEPÔTS.

26. Every subordinate, branch, or tahsil treasury shall be a branch depôt for the sale of stamps of all descriptions.

27. The sub-treasurer, or such other officer as the Local Government may direct, shall be the *ex-officio* vendor of stamps at a branch depôt.

28. The officer in charge of the branch depôt shall obtain his supplies from the local depôt to which the branch depôt is subordinate in the same manner as the *ex-officio* vendor at the local depôt obtains his supplies, except that the indent and the stamps must be sent by post or messenger to and from the local depôt; and that the examination of the balance in hand and the comparison of the amounts shown with those shown in the indent shall be done by the officer in charge of the branch depôt.

The *ex-officio* vendor shall obtain his supplies from the officer in charge of the branch depôt in the same manner as the *ex-officio* vendor at the local depôt obtains his supplies from the officer in charge.

29. The supply to be kept in a branch depôt should be equal to the probable demand for three months; but Local Governments may direct that the supply shall be equal to the demand of any other period instead of three months which they may consider expedient. The stock should be kept up to this amount by indenting and obtaining supplies from the local depôt from time to time as may be necessary.

30. Local Governments shall fix the period a supply sufficient for which shall be kept under single lock by the *ex-officio* vendor, and the remainder of the stamps in the branch depôt shall be kept under double lock of the officer in charge of the branch depôt and of the *ex-officio* vendor, and given out to single lock as required.

31. Sales from branch depôts will be made subject to the same rules as those from local depôts.

NOTE.—Rules 19 and 20 relate to Telegraph stamps. No. 21 relates to Service Postage stamps. Nos. 22, 24 and 25 to ordinary Postage stamps.

RETURNS TO AND BY THE SUPERINTENDENT OF STAMPS AND ACCOUNTANTS GENERAL.

32. On the last open day of September and March each year, the officer in charge of each local depôt will count, or have counted in his presence, the stamps in the depôt, both those under double lock and those under single lock, and will require the officers in charge of the branch depôts subordinate to him similarly to count the stamps in the branch depôt. He will attach to the monthly statements for September and March rendered to the Superintendents of Stamps, Madras, Bombay or Calcutta, a certificate in the following form:—

"I do hereby certify that I have personally examined and counted, or had counted in my presence, the stamps of all descriptions in store in this local depôt on the $\frac{\text{September}}{\text{March}}$ 18 and found the value of each description to be as stated in the margin.* Also that I have received certificates from the officers in charge of the subordinate branch depôts that they have similarly counted the stamps in the branch depôts on the last day of the month of $\frac{\text{September}}{\text{March}}$ of which the accounts are incorporated in the Head Treasury accounts, and that these certificates show the value of each description of stamps to be as stated in the margin.†

	Rs.
* General	
Court-fees	
Telegraph	
Postage	

	Rs.
† General	
Court-fees	
Telegraph	
Postage . ..	

The total values of stamps in this depôt and the branch depôts, as found by the above certified examination, are therefore—

	Rs.
General	
Court-fees	
Telegraph	
Postage	

which amounts agree with the balances shown in the monthly statement for $\frac{\text{September}}{\text{March}}$ to which this certificate is attached. *If there is any difference, add* 'with the exception of the following differences:—

.... the

explanation of which is as follows:—

.....'

33. Monthly statements showing the receipts and issues of each local depôt, including the transactions of the subordinate branch depôts, shall be prepared by the officer in charge of the local depôt and forwarded in the first week of the succeeding month to the Superintendent of Stamps, Madras, Bombay or Calcutta, separate statements being prepared for General stamps, Court-fee stamps, Telegraph stamps, and Postage stamps.

These statements shall show for each denomination of stamp the values of the balance in hand at the beginning of each month, of the quantities received from the Superintendent of Stamps or other officer during the month, of the quantity sold during the month, and of the balance in hand at the end of the month. These statements may be forwarded to the Superintendents of Stamps, Madras, Bombay or Calcutta, either direct, or, if the Local Government so order, through any officer named by the Local Government.

34. These statements shall be checked by the Superintendents of Stamps by comparison with previous statements and the accounts of the central depôt, and shall be used by them to check indents and to watch the balances in the local depôts.

(Notn. No. 1949, *B. G. G.*, 1887, Pt. I., p. 272.)

35. Treasury Officers and other officers in charge of local depôts shall forward to the Accountant General or Comptroller such returns of the receipts and sales of stamps as the Comptroller General may direct, in the form of *plus* and *minus* memoranda or otherwise.

36. The Superintendents of Stamps, Madras, Bombay and Calcutta, shall send to the Accountant General or Comptroller such accounts of the transactions of the central and local depôts as the Comptroller General may prescribe.

37. They shall also every six months intimate to the Accountant General or Comptroller for comparison with the amounts shown in the returns received from Treasuries and other local depôts under Rule 35, the receipt of the certificates prescribed in Rule 32, and the amount of stock certified to be in balance in each local depôt.

* Stamps for copies are included under Court-fee stamps.

38. The Comptroller General shall prescribe such rules as he considers necessary for the disposal of the accounts mentioned in the foregoing rules, and for the check of the receipts, issues and sales.

39. The Local Governments of Madras, Bombay and Bengal shall arrange for a periodical verification by counting of the stock of stamps in the respective central depôts. The verification shall be carried out in the manner and form to be prescribed by the Comptroller General, to whom the result will be reported.

40. The Superintendent of Stamps, Madras, Bombay and Calcutta, shall forward every month to the Director General of the Post Office, statements showing the balances and receipts in the central depôt, and the issues to each local depôt of Postage stamps during the month. They shall also send monthly to the Comptroller of the Post Office a statement of the sales during the past month of the several denominations of Postage stamps in the local and branch depôts subordinate to them. The Accountant General or Comptroller will, with his monthly account current with the Examiner of Telegraph Accounts, forward a statement showing the total realisations at each Treasury from the sales of Telegraph stamps during the month. (Notn. No. 1973, *B. G. G.*, 1889, Pt. I., p. 885.)